

Assembly Bill 2891 (Committee on Revenue & Taxation) Chapter 646
Property Tax Omnibus Bill

Effective January 1, 2001. Amends Sections 75.11, 75.21, 532, 731, 732, 733, 746, 748, 749, 758, and 759 of the Revenue and Taxation Code.

This Board of Equalization sponsored bill contains provisions to:

- 1. Restore a limitation on the number of escape assessments that may be levied for prior tax years, except in cases of fraud or changes in ownership involving property owned by a legal entity if a change in ownership statement is not filed. (§§75.11 and 532).**
- 2. Restore language that was inadvertently deleted by SB 2237 (Stats. 1998, Chap. 591) related to permitting a partial exemption to be granted on late filed claims for the veterans', homeowners', and disabled veterans' exemptions on a supplemental assessment. (§75.21)**
- 3. Simplify the petition filing deadlines for appeals of assessments and allocations of state-assessed properties. (§§731, 732, 733, 746, 748, 749, 758, and 759)**

These provisions are also contained in, and were chaptered out by, Senate Bill 2170 (Committee on Revenue and Taxation) Chapter 647. See page 64 for details on the provisions of that bill.